

# **U. S. Government Standard General Ledger Board**

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March 31, 1998

## **To: Heads of Agencies, Other Users, Preparers, and Auditors of Federal Financial Information**

The Standard General Ledger Board (SGL Board) is pleased to issue as a preliminary draft the third of six sections of SGL transactions. These transactions record activities regarding expended budgetary authority and disbursement of cash. They update transactions, dated 1986, in the Treasury Financial Manual, Appendix S-2, SGL Part III. Transactions include all SGL accounts approved by the Board through October 1997, and accounts proposed at the February 1998 Board meeting.

Comments on this document are encouraged. Specific questions have been posed to solicit comments (see page 2). Respondents should submit additional accounting events and postings related to expended budgetary authority and disbursement of cash that are not included in this draft. Comments should include relevant central agency instructions and examples. Written responses should be submitted by the close of business May 18, 1998. Address E-mail responses to:

marvin.washington@fms.sprint.com

Address other responses to:

Marvin Washington, Project Leader  
U. S. Financial Management Service  
3700 East West Highway  
Hyattsville, MD 20782

The Board plans to hold discussions as necessary to address issues and comments resulting from this draft at meetings of its Issues Resolution Committee (IRC). Notice of the date, place, and time of these discussions will be made to your agency's SGL Board and IRC representatives. Additionally, a completed set of all transactions will be released as an Exposure Draft later this year.

Judy Yuran  
Chairman

## Questions for Reviewers

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### **Participation Certificates**

1. We have not included any posting entries for this activity. If you need them, provide a description of accounting events and postings.

### **Unidentified Collections**

2. The transactions in this draft address unidentified collections being deposited first into a deposit fund and then reclassified to the appropriate fund. If your agency handles unidentified collections differently, provide a description of accounting events and postings.

### **Investments in Non-Federal Securities**

3. Please submit a listing of accounting events and postings for investments in non-Federal securities. If your agency invests in non-Federal securities, provide accounting events and postings.

### **Homeowners Assistance Program**

4. These transactions have been eliminated. If you have a need for them, submit accounting events and postings.